

House File 2459

H-8242

1 Amend House File 2459 as follows:

2 1. Page 6, after line 30 by inserting:

3 <DIVISION ____

4 SCHOOL DISTRICT FUNDING

5 Sec. _____. Section 257.2, subsection 2, Code 2016,
6 is amended by striking the subsection.

7 Sec. _____. NEW SECTION. 257.14A District cost per
8 pupil equity — budget adjustment.

9 1. The board of directors of a school district
10 with a regular program district cost per pupil that is
11 less than the highest regular program district cost
12 per pupil among all school districts in the state for
13 the same budget year that wishes to receive the budget
14 adjustment under this section may adopt a resolution
15 by May 15 preceding the budget year and shall notify
16 the department of management of the adoption of the
17 resolution and the amount of the budget adjustment
18 to be received. The resolution adopted by the board
19 of directors shall specify the board's intent to use
20 such funds authorized under subsection 2, paragraph
21 "b", without any corresponding increase to the school
22 district's cash reserve levy or other property tax levy
23 of the school district for the current budget year or
24 any future budget year to replenish such amounts.

25 2. a. For budget years beginning on or after July
26 1, 2016, but before July 1, 2019, each school district
27 that satisfies the requirements of subsection 1 shall
28 be eligible for a budget adjustment for that budget
29 year in an amount not to exceed the difference between
30 the school district's regular program district cost
31 per pupil and the highest regular program district
32 cost per pupil among all school districts in the state
33 multiplied by the district's budget enrollment. The
34 resolution adopted under subsection 1 may specify a
35 budget adjustment amount that is less than the maximum

1 amount authorized under this paragraph "a".

2 **b.** The school district shall fund the budget
3 adjustment either by using moneys from its unexpended
4 fund balance or by using cash reserve moneys.

5 3. A budget adjustment received under this section
6 shall not affect the eligibility for or amount of any
7 other budget adjustment authorized by law for the same
8 budget year. In addition, a budget adjustment under
9 this section shall be limited to the budget year for
10 which the adjustment was authorized and shall not be
11 included in any computation of a school district's cost
12 for any future budget year.

13 Sec. _____. Section 257.34, Code 2016, is amended to
14 read as follows:

15 **257.34 Cash reserve information.**

16 1. If a school district receives less state school
17 foundation aid under [section 257.1](#) than is due under
18 that section for a base year and the school district
19 uses funds from its cash reserve during the base year
20 to make up for the amount of state aid not paid, the
21 board of directors of the school district shall include
22 in its general fund budget document information about
23 the amount of the cash reserve used to replace state
24 school foundation aid not paid.

25 2. If a school district uses funds from its
26 cash reserve during the base year to fund a budget
27 adjustment under section 257.14A, the board of
28 directors of the school district shall include in its
29 general fund budget document information about the
30 amount of the cash reserve used for such purpose.

31 Sec. _____. IMPLEMENTATION. Notwithstanding the
32 deadline for adopting a resolution to approve the
33 budget adjustment in section 257.14A, subsection 1,
34 for the school budget year beginning July 1, 2016,
35 the resolution of the board of directors of a school

1 district shall be approved not later than June 10,
2 2016.

3 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
4 of this Act, being deemed of immediate importance,
5 takes effect upon enactment.>

6 2. Title page, line 2, by striking <and>

7 3. Title page, line 3, after <matters> by inserting
8 <, and including effective date provisions>

9 4. By renumbering as necessary.

THEDE of Scott

WINCKLER of Scott

LYKAM of Scott